Vietnam Tariff Intelligence

HS 0803.90.20 detail

HS code	0803.90.20
Description	Bananas, including plantains, fresh or dried / - Other: / - - Cavendish banana (Musa acuminata)
Unit	kg
Generated	31/10/2026 15:22:19
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/08039020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1276
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N1276
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1276
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MM, KR)	0% (except MM, KR)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1264
ATIGA	2022	2022	0	AT!E1265
ATIGA	2023	2023	0	AT!F1265
ATIGA	2024	2024	0	AT!G1265
ATIGA	2025	2025	0	AT!H1265
ATIGA	2026	2026	0	AT!I1265
ATIGA	2027	2027	0	AT!J1265
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1267
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1267
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1267

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1267
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1267
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1267
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1269
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1269
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1269
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1269
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1269
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1269
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1271
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1267
AIFTA	30/12/2022	2022	0	AI!F1267
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1267
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1267
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1267
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1267
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1267
VKFTA	2022	2022	0	VK!E1265
VKFTA	2023	2023	0	VK!F1265
VKFTA	2024	2024	0	VK!G1265
VKFTA	2025	2025	0	VK!H1265
VKFTA	2026	2026	0	VK!I1265
VKFTA	2027	2027	0	VK!J1265
VCFTA	2022	2022	6	VC!D1276
VCFTA	2023	2023	3	VC!E1276
VCFTA	2024	2024	0	VC!F1276

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1276
VCFTA	2026	2026	0	VC!H1276
VCFTA	2027	2027	0	VC!I1276
VN-EAEU	2022	2022	6,8	EAV!D1273
VN-EAEU	2023	2023	4,5	EAV!E1273
VN-EAEU	2024	2024	2,3	EAV!F1273
VN-EAEU	2025	2025	0	EAV!G1273
VN-EAEU	2026	2026	0	EAV!H1273
VN-EAEU	2027	2027	0	EAV!I1273
VNCU	2022	2022	0	VNCU!D233
VNCU	2023 - 2027		0	VNCU!E233
AHKFTA	2022	2022	15	AKH!D1283
AHKFTA	2023	2023	10	AKH!E1283
AHKFTA	2024	2024	10	AKH!F1283
AHKFTA	2025	2025	5	AKH!G1283
AHKFTA	2026	2026	5	AKH!H1283
AHKFTA	2027	2027	0	AKH!I1283
EVFTA	2022	2022	12,5	EV-NK!D1266
EVFTA	2023	2023	8,3	EV-NK!E1266
EVFTA	2024	2024	4,1	EV-NK!F1266
EVFTA	2025	2025	0	EV-NK!G1266
EVFTA	2026	2026	0	EV-NK!H1266
EVFTA	2027	2027	0	EV-NK!I1266
UKVFTA	2022	2022	12,5	UKV!D1268
UKVFTA	2023	2023	8,3	UKV!E1268
UKVFTA	2024	2024	4,1	UKV!F1268

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G1268
UKVFTA	2026	2026	0	UKV!H1268
UKVFTA	2027	2027	0	UKV!I1268
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1266
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1266
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1266
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1266
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1266
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1266
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1266
RCEP A	2022	2022	22,5	RCEPT-A!D1269
RCEP A	2023	2023	20	RCEPT-A!E1269
RCEP A	2024	2024	17,5	RCEPT-A!F1269
RCEP A	2025	2025	15	RCEPT-A!G1269
RCEP A	2026	2026	12,5	RCEPT-A!H1269
RCEP A	2027	2027	10	RCEPT-A!I1269
RCEP B	2022	2022	22,5	B!D1269
RCEP B	2023	2023	20	B!E1269
RCEP B	2024	2024	17,5	B!F1269
RCEP B	2025	2025	15	B!G1269
RCEP B	2026	2026	12,5	B!H1269
RCEP B	2027	2027	10	B!I1269
RCEP C	2022	2022	22,5	C!D1269
RCEP C	2023	2023	20	C!E1269
RCEP C	2024	2024	17,5	C!F1269
RCEP C	2025	2025	15	C!G1269

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	12,5	C!H1269
RCEP C	2027	2027	10	C!I1269
RCEP D	2022	2022	22,7	D!D1269
RCEP D	2023	2023	20,5	D!E1269
RCEP D	2024	2024	18,2	D!F1269
RCEP D	2025	2025	15,9	D!G1269
RCEP D	2026	2026	13,6	D!H1269
RCEP D	2027	2027	11,4	D!I1269
RCEP E	2022	2022	22,5	E!D1270
RCEP E	2023	2023	20	E!E1270
RCEP E	2024	2024	17,5	E!F1270
RCEP E	2025	2025	15	E!G1270
RCEP E	2026	2026	12,5	E!H1270
RCEP E	2027	2027	10	E!I1270
RCEP F	2022	2022	22,5	F!D1269
RCEP F	2023	2023	20	F!E1269
RCEP F	2024	2024	17,5	F!F1269
RCEP F	2025	2025	15	F!G1269
RCEP F	2026	2026	12,5	F!H1269
RCEP F	2027	2027	10	F!I1269
VIFTA	2024	2024	*	VI!F1218
VIFTA	2025	2025	*	VI!G1218
VIFTA	2026	2026	*	VI!H1218
VIFTA	2027	2027	*	VI!I1218

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0803.90 has 4 lines; 0803.90.20 is distinguished from its siblings by: Cavendish banana (Musa acuminata).	0803.90.10 Lady's finger banana; 0803.90.30 Chestnut banana (hybrid of Musa acuminata and Musa balbisiana, cultivar Berangan); 0803.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0803.90.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0803.90.20	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "*/5/8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0803.90.20. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 25% for 0803.90.20 was checked against BT2026 (cell BT2026!N1276), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

Item policy

Item policy
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.